

SENATE BILL 971

By McNally

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 1, Part 1 and Title 67, Chapter 1, Part 18,
relative to state tax procedure.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1801(c)(3), is amended by inserting the following sentences at the end of the subdivision:

The timely filing date for making a request for a conference by mail shall be determined in accordance with § 67-1-107. The timely filing date for making a written request in any other manner shall be determined in accordance with rules and regulations of the department.

SECTION 2. Tennessee Code Annotated, Section 67-1-1801(b)(1), is amended by deleting the language "attached to the notice as an exhibit" and by substituting instead the language "attached to the complaint as an exhibit".

SECTION 3. This act shall take effect July 1, 2013, the public welfare requiring it, and shall apply to any requests made or suits filed on or after such date.